UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF NEVADA

Chapter 11
In re:

World Botanical Gardens, Inc.

X Affects this Debtor

Case No. BK - 13-50833 BTB

ORDER AUTHORIZING DEBTOR TO:

(1) PAY PREPETITION PRIORITY
WAGES; (2) HONOR ACCRUED

VACATION AND OTHER BENEFITS; (3)
PRESERVE ITS RELATIONSHIP WITH
INTUIT PAYROLL SERVICES, (4)
MAKE DIRECT DEPOSITS TO EMPLOYEE
SIMPLE IRA ACCOUNTS, AND (5) PAY
UNEMPLOYMENT INSURANCE AS
REQUIRED BY HAWAII LAW

Debtor filed an emergency motion for the entry of an order authorizing the Debtor to (1) pay pre-petition priority wages, commissions, benefits and reimbursable expenses (collectively, "Wages") to the Debtor's employees, (2) honor pre-petition accrued vacation and leave benefits in the ordinary course of the Debtor's business, (3) preserve its relationship with Intuit Payroll Services, Inc., (4) make deposits to employee SIMPLE IRA accounts, and (5) pay unemployment insurance, provided that no employee shall receive in value over \$11,725 on account of the foregoing prepetition claims (the "Motion").

Having reviewed the Motion and heard the statements of counsel regarding the relief requested in the Motion at a hearing before the Court (the "Hearing"), the Court finds that:

- (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. 1334;
- (b) Notice was adequate;

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- (c) the Hearing was sufficient under the circumstances; and
- (d) the legal and factual bases set forth in the Motion establish just cause for the relief requested.

THE COURT HEREBY FINDS AND CONCLUDES THAT:

Granting the requested relief as set forth in the Debtor's Motion is in the best interest of the Debtor and its estate and necessary to avoid immediate and irreparable harm.

IT IS HEREBY ORDERED THAT:

The Motion is hereby GRANTED.

Debtor is authorized to:

- (a) pay and/or honor all pre-petition priority Wages to its employees as requested herein, including, without limitation, any outstanding checks for Wages issued by Intuit Payroll Services pre-petition to employees and the issuing of replacement checks to the extent necessary to pay such Wages;
- (b) honor accrued vacation and leave benefits in the ordinary course of business, provided that no employee shall receive in value over \$1,500 on account of such pre-petition claims for Wages and vacation and leave benefits;
- (c) maintain Debtor's relationship with Intuit Payroll Services;

1	(d) make deposits to employee SIMPLE IRA accounts for
2	participating employees; and
3	(e) pay unemployment insurance costs directly when due as
4	provided by Hawaii law.
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7	Prepared By:
8	Robert W. Story, Bar No. 1268 2450 Vassar Street, Suite 3B Attorney for Acting United States Trustee
9	Reno, Nevada 89502 August B. Landis
10	Proposed Reorganization Counsel for Debtor ###
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